

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Charter School of the Dunes (9310)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$1,065,995	\$1,268,702	\$1,414,739	\$1,463,807	8.3%	3.5%
Non - Certified Salaries	120	\$415,618	\$529,108	\$528,575	\$513,217	5.4%	-2.9%
Group Health Insurance	222	\$127,479	\$187,590	\$182,744	\$184,697	9.7%	1.1%
Social Security Certified	212	\$78,435	\$93,000	\$102,923	\$106,488	7.9%	3.5%
Teacher Retirement Fund, After 7-1-95	216	\$97,785	\$104,451	\$91,225	\$105,438	1.9%	15.6%
Pre-2008 Object Code - Temporary Salaries	130	\$34,712	\$84,992	\$94,971	\$89,775	26.8%	-5.5%
Other Professional and Technical Services	319	\$17,782	\$18,231	\$10,026	\$86,058	48.3%	758.4%
Unemployment Insurance	230	\$21,839	\$27,048	\$0	\$58,315	27.8%	NA
Public Employees Retirement Fund	214	\$33,740	\$40,869	\$45,492	\$54,865	12.9%	20.6%
Social Security Noncertified	211	\$31,338	\$42,088	\$43,279	\$42,839	8.1%	-1.0%
Professional Development	748	\$25,905	\$20,328	\$23,087	\$26,408	0.5%	14.4%
Other Supplies and Materials	615, 660 - 689	\$4,330	\$9,786	\$7,465	\$19,688	46.0%	163.7%
Group Accident Insurance	223	\$3,162	\$12,251	\$13,179	\$16,307	50.7%	23.7%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$57,009	\$62,548	\$13,783	NA	-78.0%
Operational Supplies	611	\$63,283	\$36,780	\$63,419	\$13,131	-32.5%	-79.3%
Connectivity	744	\$3,244	\$60	\$4,793	\$12,417	39.9%	159.1%
Student Transportation Services	510	\$4,240	\$16,916	\$15,643	\$11,145	27.3%	-28.8%
Instruction Services	311	\$84,269	\$104,237	\$12,143	\$6,612	-47.1%	-45.5%
Travel	580	\$10,570	\$9,342	\$3,525	\$4,236	-20.4%	20.2%
Group Life Insurance	221	\$7,186	\$1,098	\$1,976	\$2,861	-20.6%	44.8%
Dues and Fees	810	\$0	\$0	\$0	\$450	NA	NA
Repairs and Maintenance Services	430	\$3,425	\$0	\$0	\$298	-45.7%	NA
Textbooks	630	\$76,073	\$75,046	\$1,405	\$106	-80.7%	-92.5%
Other Employee Benefits	241 - 290	\$724	\$0	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$839	\$0	\$0	\$0	-100.0%	NA
Food Purchases	614	\$0	\$0	\$141	\$0	NA	-100.0%
Periodicals	650	\$0	\$624	\$1,290	\$0	NA	-100.0%
Student Academic Achievement Total		\$2,211,974	\$2,739,556	\$2,724,586	\$2,832,942	6.4%	4.0%
Student Instructional Support							
Certified Salaries	110	\$75,399	\$111,787	\$285,777	\$233,568	32.7%	-18.3%
Non - Certified Salaries	120	\$197,856	\$222,166	\$280,181	\$212,245	1.8%	-24.2%
Other Professional and Technical Services	319	\$65,474	\$37,367	\$34,185	\$43,463	-9.7%	27.1%
Group Health Insurance	222	\$10,896	\$9,113	\$18,626	\$35,750	34.6%	91.9%
Public Employees Retirement Fund	214	\$12,791	\$16,662	\$21,268	\$28,228	21.9%	32.7%
Dues and Fees	810	\$18,210	\$11,819	\$5,221	\$26,842	10.2%	414.1%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$20,000	NA	NA
Social Security Certified	212	\$4,650	\$8,503	\$21,918	\$18,815	41.8%	-14.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Workers Compensation Insurance	225	\$0	\$0	\$10,542	\$15,403	NA	46.1%
Social Security Noncertified	211	\$14,495	\$16,618	\$20,486	\$15,144	1.1%	-26.1%
Teacher Retirement Fund, After 7-1-95	216	\$2,296	\$9,311	\$9,941	\$14,206	57.7%	42.9%
Operational Supplies	611	\$29,184	\$25,818	\$7,902	\$13,492	-17.5%	70.8%
Unemployment Insurance	230	\$0	\$0	\$0	\$10,683	NA	NA
Telephone	531	\$5,298	\$3,415	\$5,197	\$6,955	7.0%	33.8%
Postage and Postage Machine Rental	532	\$1,937	\$4,466	\$3,781	\$4,110	20.7%	8.7%
Group Accident Insurance	223	\$566	\$1,840	\$2,391	\$3,614	58.9%	51.1%
Printing and Binding	550	\$2,254	\$0	\$0	\$442	-33.4%	NA
Group Life Insurance	221	\$1,192	\$273	\$268	\$316	-28.3%	17.8%
Awards	875	\$0	\$501	\$0	\$149	NA	NA
Travel	580	\$738	\$54	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$3,508	\$0	NA	-100.0%
Student Instructional Support Total		\$443,237	\$479,711	\$731,190	\$703,424	12.2%	-3.8%
Overhead and Operational							
Other Professional and Technical Services	319	\$406,276	\$284,973	\$234,667	\$345,941	-3.9%	47.4%
Food Purchases	614	\$165,063	\$188,019	\$163,138	\$256,160	11.6%	57.0%
Student Transportation Services	510	\$94,581	\$123,360	\$252,464	\$215,350	22.8%	-14.7%
Non - Certified Salaries	120	\$203,017	\$234,013	\$278,283	\$211,320	1.0%	-24.1%
Heating and Cooling for Buildings - Electricity	621	\$0	\$0	\$150,869	\$156,575	NA	3.8%
Operational Supplies	611	\$26,826	\$22,091	\$20,213	\$28,499	1.5%	41.0%
Insurance	520	\$24,881	\$11,242	\$29,425	\$25,883	1.0%	-12.0%
Public Employees Retirement Fund	214	\$3,150	\$15,257	\$17,311	\$17,649	53.9%	2.0%
Social Security Noncertified	211	\$15,379	\$17,572	\$20,960	\$15,956	0.9%	-23.9%
Repairs and Maintenance Services	430	\$25,714	\$8,334	\$5,578	\$13,802	-14.4%	147.4%
Data Processing Services	316	\$4,080	\$5,666	\$13,802	\$13,574	35.1%	-1.7%
Heating and Cooling for Buildings - Gas	622	\$3,564	\$5,886	\$6,652	\$8,241	23.3%	23.9%
Removal of Refuse and Garbage	412	\$5,920	\$5,525	\$8,580	\$5,316	-2.7%	-38.0%
Group Health Insurance	222	\$13,537	\$14,435	\$9,175	\$4,366	-24.6%	-52.4%
Unemployment Insurance	230	\$0	\$0	\$0	\$4,035	NA	NA
Advertising	540	\$1,524	\$3,751	\$3,874	\$1,220	-5.4%	-68.5%
Group Accident Insurance	223	\$491	\$1,801	\$1,233	\$854	14.8%	-30.7%
Other Communication Services	533 - 539	\$6,727	\$726	\$1,119	\$696	-43.3%	-37.8%
Water and Sewage	411	\$4,027	\$6,679	\$1,777	\$667	-36.2%	-62.4%
Bank Service Charges	871	\$188	\$89,913	\$1,163	\$519	28.9%	-55.4%
Group Life Insurance	221	\$692	\$700	\$259	\$212	-25.6%	-18.1%
Miscellaneous Objects	876 - 899	\$56,018	-\$120	\$0	\$22	-85.9%	NA
Certified Salaries	110	\$99,325	\$118,240	\$0	\$0	-100.0%	NA

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Charter School of the Dunes (9310)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Cleaning Services	420	\$0	\$30	\$0	\$0	NA	NA
Social Security Certified	212	\$7,444	\$8,893	\$0	\$0	-100.0%	NA
Travel	580	\$226	\$18	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$5,835	\$648	\$0	NA	-100.0%
Official Bond Premiums	525	\$375	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$1,169,025	\$1,172,839	\$1,221,189	\$1,326,861	3.2%	8.7%
Non Operational							
Redemption of Principal	831	\$0	\$0	\$297,000	\$432,087	NA	45.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$10,205	\$8,118	\$167,867	NA	1967.7%
Rentals	440	\$220,161	\$257,690	\$151,705	\$126,744	-12.9%	-16.5%
Content	747	\$28,716	\$7,381	\$13,143	\$15,702	-14.0%	19.5%
Operational Supplies	611	\$5,100	\$2,916	\$8,717	\$15,575	32.2%	78.7%
Other Professional and Technical Services	319	\$27,716	\$550	\$3,105	\$13,523	-16.4%	335.5%
Student Transportation Services	510	\$0	\$0	\$0	\$9,508	NA	NA
Other Supplies and Materials	615. 660 - 689	\$0	\$1,401	\$3,045	\$2,447	NA	-19.6%
Equipment	730	\$15,497	\$3,143	\$3,180	\$1,132	-48.0%	-64.4%
Food Purchases	614	\$0	\$0	\$0	\$1,023	NA	NA
Computer Hardware	741	\$54,261	\$4,032	\$3,023	\$633	-67.1%	-79.1%
Buildings	720	\$0	\$9,237,456	\$0	\$0	NA	NA
Land and Easements	710	\$0	\$11,000	\$0	\$0	NA	NA
Interest	832	\$0	\$5,330	\$86,185	-\$27,462	NA	-131.9%
Non Operational Total		\$351,451	\$9,541,103	\$577,222	\$758,779	21.2%	31.5%
Grand Total		\$4,175,686	\$13,933,209	\$5,254,187	\$5,622,006	7.7%	7.0%